## **Income Tax - Injured Spouse Relief**

What must I do if my income tax refund is intercepted due to a spouse's debt?

If you file a joint return and one spouse owes money to a state agency that is going to intercept your refund, the injured spouse (the one not in debt) may claim his/her portion of the refund. The portion is determined by dividing the injured spouse's gross income by the joint gross income and multiplying the resulting percentage by the income tax overpayment (refund amount reflected on the return less the sales tax refund claimed). The injured spouse's share of the sales tax refund (usually half) will then be added to his/her share of the income tax overpayment to determine the injured spouse's refund.

A written claim, along with a copy of your federal return and copies of all W-2s, must be filed to receive the refund. Do not send this claim with your return. Mail it in a separate envelope to:

Colorado Department of Revenue Injured Spouse Desk Rm 238 Denver CO 80261-0005.